

Previous references.

File No. 181-08.

1909.

Serial Nos. 3-4.

(S. R.)

Later references.

3. Sept 20 98 1-2. S. R. 181-08.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3, 4.

Part B. for January 1910.

SUBJECT.

at Introduction of certain registers in the
Talq. Office.

-
3. From the Excise Com^r in Mysore: No. 3147 & 7/10/10.
Referring to G. O. No. H. 1723-4 - S. R. 181-08-2. & 20-9
approving among other things of the new form of the day
book, with certain modifications, suggests certain im-
provements in the forms sanctioned.
4. To the Excise Com^r, Supt Govt Press, No. H. 3634-5 &
31/1/10. Approving of the form of the day book
marked "B" with certain instructions.

1909.

GENERAL AND REVENUE SECRETARIAT

(Sep Dec)

NOTES.

File No. 181-08

FILE HEADING.

Introduction of certain registers in the Taluk Office.

From

The Excise Commissioner in Mysore

No. 3147

Dated 7-10-09

Received 8-10-09

Diary No. 1846

Enclos.

Spare Copies

Serial No. 3

BRIEF ABSTRACT OF LETTER.

Referring to G.O. no 721723-4 S.O. 181-08-2 of 20-9-09
 among other things approving the new form of the Day Book with certain
 modifications, suggests certain improvements in the forms
 sanctioned.

NOTES AND ORDERS.

The Excise Comr. explains that the proposed additions to the headings of the "Day Book" renders the form inconveniently big and suggests further improve.

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models which will stand as the form marked "B" and this form seems suitable for all practical purposes.

He also proposes to issue a circular issuing instructions as to how the "Day Book" is to be posted up. This circular also may be appended with the following suggestions.

There are more than one approach or lobby shops in large towns & cities. Take for instance approach shop of Bangalore city. There are shops nos 1, 2, 3, 4, ... & one page is left for each shop in the ledger. Suppose each shop is taken up by different persons, and the ledger page of approach shop no 2 is 5. Then the Day Book entry will be ledger 5. Record of approach shop no 2 is 50. In making the entry either the ledger page or shop no is wrongly entered. It may not be very easy to find out the mistake in the absence of the name of the person.

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unless the rental of each shop is different. It will therefore be better to enter the name of the peculiar also in the Col. particularly

Again the rules of the preceding the Macedonian claims to the today present are likely to be revised in the near future. The following details will be required in connection with the trees tapped.

1) Name trees tapped for Govt. shops or other name shops

2) Govt. trees tapped for name shops

3) Name trees tapped for the shops of the same village -

Instructions in the circular to be amplified -

~~only for the shops~~

~~It was~~ It was with a view to afford facility to a checking officer it was proposed to open additional or subsidiary columns to show the name of the month for which the rent is paid. The Secy Comr considers the subsidiary cols

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No.

unnecessary as the name of
the month will be entered
in the col. "Particulars". It
may be better at least to
underline the name of the month
entered in this col. is underlined
in red ink.

Entered with a draft. H

See
9/12
md 9/12

Let the Fin 'Asst Sec' for
favours opinion (He kindly
replied on the original file).

25/1/09 Sd-

Submitted
W. H. K.
27/12

Para 1 of the Ex Commr's letter.

No objection to the
Suggestion made here. That the
entries in the Day book should be
made from the challans furnished
to the Exche Dept & not from those
files in the Treasury in support of
credits is stated in the post note.

Para 2. If sufficient details
are given in the col of particulars

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for posting the ledger there is no objection to adopt the suggestion made in this para. Instead of opening cols for mentioning the required details the Ex Ct. proposes to issue Circular instructions as to how the col of 'particulars' should be written up & what 'particulars' sh^d be given there - vide para 8 of the letter under disposal.

Para 3. There is no objection to the omission proposed here. The col for 'Serial no' was in the form proposed originally by the Commⁿ.

Para 4. Vide remarks again on the suggestion made in para 2. If the information regarding the month for ~~which~~ which a particular shop-rental payment is made is given in the Col of 'particulars' it is unnecessary to open a separate Col for entering this detail.

Para 5. The 'income' & 'shop rental' is entered under

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No.

Separate heads in the treasury account and for the purpose of comparing the aggregate collection under each head according to the departmental a/c's with the treasury accounts it is necessary to have some record in which the individual credits under the two heads are entered separately, so that the total under the heads may easily be made. Such totalling is impossible on the ledger. If the treas. reg. permits of this comparison or if it is considered sufficient to have the 'main' reg. collections agreed in the aggregate & not separately under 'main' & 'sub' there is no objection to the acceptance of the proposal made in this para.

Para 7. (a), (b), (c), (d) & (e).

The proposals made in these para are unobjectionable.

Para 8 - no remarks -

To the Separate Rev. Secy. *mmh*
30/12/19

Serial No.	
	Submitted Mukh 31/12 May be approved. (The proposals of the Ex Commr have been sent in to the Finl Branch)
	17/1/10. SA
	1 st C)
735 20-1-10	Approved 14/1/10
	20/1/10
	Issued 21/1/10.
4	To the Excise Comr "Supro Garv Press no. 78634 - Sd 31-1-10 Approves the form of the Day Book marked "B" with certain instructions

No. 3147
1:3

91564
OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Bangalore, dated 6th October 1909.

From

H. H. Sparkes, Esquire,
Excise Commissioner in Mysore.

To

K. S. Chandrasekhara Aiyar, Esq., B.A., B.L.
Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments.

SIR,

Adverting to the Government Order No. Fl.1723-4/S.R.181-08-2, dated the 20th September 1909 approving the new form of the Day Book with certain modifications, I have the honor to submit herewith three forms A, B. and C duly filled up. Form A represents the Day Book as was proposed in my letter No.7509, dated the 10th February 1909, form C is with the modifications approved by Government and form B is the one revised in the light of the defects in form A and the suggestions of Government as shown in form C. The first alteration refers to the "chellan" No." The heading may be worded "Treasury chellan" No." as it would be more significant. The foot-note is further amplified by the substitution of the words "one or more pages" for "one page" to meet cases in which more than one page will have to be used a day.

2. It is not necessary either to mention in a foot-note the particulars to be entered in column 3 for the identification of the

credits

D/546-08
S.A.-181
19
Sino S.S.

From

H. H. Sparkes, Esquire,

Excise Commissioner in Mysore.

To

K. S. Chandrasekhar Esq.

B.A., B.L.,

Secretary to the Government of

H. H. the Maharaja of Mysore,

Genl. and Rev. Depts.

Dated 7th October 09.

Despatched

Received

General No. 3147

Enclosure No. 3

SUBJECT.

Submitting certain modifications for orders in re the Day Books and Free Tax Regis to be maintained in the Taluk Offices.

credits or to open separate columns subsidiary to column 3 for - - recording the name and number of shops, the name of contractors et

The column headed "Particulars" is for the very purpose of recording the aforesaid details. The instructions proposed to be issued in the matter of maintaining the new Day Book clearly indicate how the column in question has to be filled up. It is not necessary to enter the names of the contractors in the Day Book. The ledger contains the aforesaid information as well as the amount of rental etc. In the Day Book it will be quite sufficient to give the page of the ledger and the name and the kind of the shop. But if it is thought otherwise the licensee's name may also be entered in the column "Particulars". The addition of subsidiary columns will only make the form inconveniently big which is what is tried to be avoided.

3. The first column "serial No." has been changed to "Page of Ledger". "Serial No." serves no useful purpose and is absolutely useless. This column may with advantage be utilized to show the page of the ledger.

4. The fourth modification is the opening of the subsidiary columns to show the month to which the rental relates. This entails the addition of four columns and may well be avoided as the information may conveniently be given in the column "Particulars".

5. The last alteration is that there should be two columns for toddy shop rentals and tree-tax to show separately the collections on account of Government and those on account of Inam shops and trees. Here again these particulars are to be had in the - - Ledger and the new tree-tax register. If the word "Inam" is pre-fixed both to shop rent and tree tax the additional columns could be easily avoided.

6. Form C contains 31 columns against 22 in form B and the latter contains all the particulars required in a day book. This form may be adopted in preference to C which becomes rather unwieldy.

7. The following additional improvements are made in form B

(a) The column allotted for "Remarks" is unnecessarily large while the space given for "Particulars" is insufficient. Three-fourths of the space now occupied by the former will be added on the latter.

(b) Under Beer the first column "Duty and Cess" is - - changed to "Duty" as there is no separate levy of local cess.

(c) At the foot of the page a direction is given to write the grand total in words. Evidently the object is not to have the grand total up to date written in words and attested to by the Treasury Officer and Nagadi Gumasta but to have the total

collection

collection for the day written in words and attested to. Hence the direction is changed to "total collections of the day (in words) Rupees"

(d) It is essential that all the officials who attest their signature to this register should date the same. Hence the word "Dated" is added under each signature.

(e) "Sheristadar" is changed to "Treasury Officer" as the latter term is more consistent and any officer whether Amildar, Sheristadar or Head Gumasta, who attends to the treasury work for the day is included in the altered words.

8. I propose to issue the following instructions ^{in connection} with the maintenance of the new Day Book:-

(1) In column 3 relating to "Particulars", the name of the shop as well as the kind and quantity of the article, should be mentioned in the case of arrack and Ganja.

(2) In the case of rentals, the name of the shop, the name of the month to which the rental relates and the kind of shop, should all be entered.

(3) In the case of Inam toddy shops the word "Inam" should invariably be prefixed in red ink both to rental and tree-tax.

(4) In the case of tree-tax the number and kind of trees, the number of the instalment (whether 1/3 or 2/3) and the shop to which

the

the trees pertain should all be clearly stated.

(5) In the case of fines imposed upon or compensation accepted from licensees, the number of the crime report as well the shop to which it relates should be clearly entered.

(6) When the transactions of any day are not finished on a page they may be continued in the next pages, the transaction for the next day being begun on a fresh page. Care should be taken to strike the totals for each page and to bring them forward on the top of the next page.

(7) The grand total up to date should be entered in red in

(8) Each item of transaction should have a separate entry, except in the case of interest and fines imposed for late payment of rentals, in which case the entries must be made in the same line.

9. A comparison of the entries in the three forms will clearly show that form B is much the most suitable and convenient.

Early orders are solicited on the subject.

I have the honor to be,

Sir,

Your most obedient servant

W. A. M. A. M. A.

for Excise Commissioner.

File No. 18

Serial No. 4

Diary No. of letter replied to

15466

Proceedings of the Government of His Highness
the Maharaja of Mysore.

GENERAL AND REVENUE
SECRETARIAT.

READ—

, the

190

Date of issue

31 July 1910

Signed by

W. H. H. H. H.

G.O. No 71723-4/1874 (18-10-10)
22/9/10 approving the
forms of certain registers
proposed to be introduced
in the District & Taluk Offices
and suggesting certain
additions to the headings
of the "Day Book"
2) Letter no 3147 of 6/10/10
from the Excise Commr
submitting a modified
form of the Day Book
and stating that he
intends issuing

SUBJECT

and of instructions as to
how this register is to be
posted up.

Order thereon no 763634-5 of 31 January
S.A. 181-8-4 1910

The form of the Day
Book marked "B" is
affixed.

2. Govt. Consider it ~~desirable~~^{that}
~~to enter~~ the name of
the licensee ^{should be entered} also in the
Col. "Particulars" of the Day Book

3. The circular letter
of instructions proposed
to be issued by the Excise
Comr may be amplified
to show distinctly

(1) the names to be kept
for ^a Govt shops or the
shop of an another
name village, (2) the
names to be kept
for the shop of the same
village and (3) Govt.

G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

been tapped for name
study.

4) It will be afford
much facility to a
checking officer if
the name of the month
for which a rental
is paid, entered in the
col "Particulars", is
underlined with red
ink.

MM
20/1/10

SD
20/1/10

To the Secy Commr
the subd govt Pw

the
20/1/10
MM